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For Immediate Release
August 24, 2006

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LOCAL ATTORNEY AND CPA INDICTED ON TAX FRAUD CHARGES

*Charges include making and submitting
false tax returns and tax evasion*

Monroe, Louisiana . . . SAMUEL H. THOMAS, age 61, of Tallulah, and LOUIS R. BRADLEY, age 59, of Monroe, have each been indicted by a federal grand jury on tax fraud charges, United States Attorney Donald W. Washington announced today.

The indictment charges THOMAS with one count of conspiracy, two counts of making and subscribing a false return, and one count of tax evasion. BRADLEY is charged with one count of conspiracy and two counts of aiding and assisting in making and subscribing a false return.

The indictment alleges that beginning on or about April 1999 and continuing until August 30, 2000, THOMAS, an attorney in Tallulah, and BRADLEY, a CPA in Monroe, conspired to defraud the Internal Revenue Service (IRS) by fraudulently minimizing the amount of taxable income that was attributable to THOMAS and his business, the Law Office of Sam Thomas, APLC, and concealed the fact that additional monies should have been paid to the IRS. Specifically, the indictment alleges that THOMAS and BRADLEY reported only \$66,575 in total income on

THOMAS' 1999 personal income tax return and \$10,214 in taxable income on the 1999 corporate tax return of the Law Office of Sam Thomas, APLC.

The indictment further alleges that THOMAS concealed personal expenses as business expenses, including the purchase of a Lexus vehicle costing \$53,500.67 for THOMAS' wife and \$31,000 which THOMAS paid to family members in 1999. It is alleged in the indictment that BRADLEY made fraudulent adjusting journal entries which understated the true economic activity of THOMAS' business, as well as false entries for the income on THOMAS' personal tax return for tax year 1999.

If convicted, THOMAS and BRADLEY face up to 5 years in prison, a \$250,000 fine, or both, on the conspiracy count and up to 3 years in prison, a \$250,000 fine, or both on the false tax return counts. THOMAS also faces up to 5 years, a \$250,000 fine, or both on the tax evasion count. Sentencing in federal court is determined by the discretion of federal judges and the governing statute. United States Sentencing Guidelines established by the United States Congress and the United States Sentencing Commission are only used as guidelines by the judge in determining the appropriate sentence. Parole has been abolished in the federal system.

An indictment is merely an accusation and a defendant is presumed innocent unless and until proven guilty. Defendants are entitled to a presumption of innocence under the law, and the government has the burden of proving every element of the charges beyond a reasonable doubt.

This case was investigated by the Internal Revenue Service, Criminal Investigation, and is being prosecuted by Assistant U.S. Attorney C. Mignonne Griffing.

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